



Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017

2017 anaw 1

PART 2

THE TAX AND KEY CONCEPTS

CHAPTER 2

LAND TRANSACTIONS

9 Land partly in Wales and partly in England

- (1) This section sets out how this Act applies to a transaction which is the acquisition of—
 - (a) an estate, interest, right or power in or over land, or
 - (b) the benefit of an obligation, restriction or condition affecting the value of any such estate, interest, right or power,where the land is partly in Wales and partly in England.
- (2) The transaction is to be treated as if it were two transactions, one relating to the land in Wales (“the Welsh transaction”) and the other relating to the land in England (“the English transaction”).
- (3) The consideration for the transaction is to be apportioned between those two transactions on a just and reasonable basis.
- (4) Accordingly, the Welsh transaction is to be treated as a land transaction within the meaning of this Act (being the acquisition of a chargeable interest relating to the land in Wales).
- (5) But subsection (4) does not apply in the case of an exempt interest.

Changes to legislation: There are currently no known outstanding effects for the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Section 9. (See end of Document for details)

- (6) WRA must publish guidance about transactions to which subsection (1) applies, including guidance about identifying the location of the border between Wales and England.
- (7) WRA may revise guidance published under subsection (6) and must publish the revised guidance.
- (8) See section 48A of the Finance Act 2003 (c. 14) as to the application of Part 4 of that Act (stamp duty land tax) to the English transaction.
- (9) In section 48A of the Finance Act 2003 (c. 14), after subsection (5) insert—
- “(6) See section 9 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 0) as to the application of that Act to the transaction relating to the land in Wales.”

Commencement Information

- I1** S. 9(1)-(5)(7)-(9) in force at 1.4.2018 by [S.I. 2018/34](#), [art. 3](#)
- I2** S. 9(6) in force at 18.10.2017 by [S.I. 2017/953](#), [art. 2\(a\)](#)

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